



Tobacco Product Tax Credit

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	Zip

Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712. Retain a duplicate in company file for field audit purposes.
2. Credit for sales to out-of-state retailers must be substantiated with copies of the original sales slips or invoices. The amount shown on schedule A must agree with total(s) of attached invoice(s). On line 1, dealers must compute the cost on all sales.
3. Credit claimed on schedule B for merchandise returned to a manufacturer due to age, damage in transit, etc., must be substantiated with copies of all credit memos from the manufacturer.

Section 1 – Sales to out-of-state retailers, and products returned to manufacturer

1. Gross total wholesaler value of other tobacco products sold to out-of-state retailers (total column A, schedule A) \$ _____
2. Total moist snuff products weight sold to out-of-state retailers (total column B, schedule A) _____ oz
3. Gross total value of other tobacco products credit memos (total column A, Schedule B) \$ _____
4. Total moist snuff products weight on credit memos (total column B, schedule B) _____ oz

Section 2 – Computation of Credit

5. Total add line 1 and line 3 \$ _____
6. Tobacco product tax rate 0.25
7. Total tobacco tax paid (multiply line 5 by line 6) \$ _____
8. Total add line 2 and line 4 _____ oz
9. Moist snuff product tax rate \$ 0.35/oz
10. Total moist snuff tax paid (multiply line 8 by line 9) \$ _____
11. Total tax paid add line 7 and line 10 \$ _____
12. Discount rate 0.025
13. Total tobacco product tax discount (multiply line 11 by line 12) \$ _____
14. Tobacco product tax credit (subtract line 13 from line 11) \$ _____

I hereby swear and affirm under penalty of false swearing that the information herein and attachments are true and correct to the best of my knowledge.

Print Name of Principal or Agent

Date

Signature of Principal or Agent

Schedule A - Sales to out-of-state retailers

For the period of _____

Business name _____ Phone _____

Owner's name	Out-of-state retailer		Invoice number	Gross value of invoice	Wholesale cost of other tobacco products (A)	Moist snuff total weight (oz) (B)
	Store physical address	Phone				
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
				\$	\$	OZ
Total wholesale cost – Total value of column A on line 1, section 1, and column B on line 2, section 1					\$	OZ

Schedule B - Tobacco products returned to manufacturer

For the period of _____

Business name _____ Phone _____

	Manufacturer			Date of memo	Credit memo ID	Value of other tobacco products on memo (A)	Weight of moist snuff on memo (oz) (B)
Name	Address	Phone					
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
						\$	OZ
Total manufacturer refund credit value –							
Total value of column A on line 3, section 1, and column B on line 4, section 1						\$	OZ